

Frequently Asked Questions Campsite Tax Repeal

1. Does the repeal of the campsite tax mean I can receive a refund of all the money I paid to the State?
 - A. No, the effective date of the repeal is May 3, 2010. This means that effective May 3, 2010 operators of campsites no longer are required to collect and remit Meals and Rentals tax on campsites to the State.
2. Do I still need to collect the Meals and Rentals tax on Campsites?
 - A. Campsites are taxable until the effective date of the repeal. The repeal date is May 3, 2010.
3. Do I still have to keep my Meals and Rentals Tax License?
 - A. If an operator only has campsites and no other Meals and Rentals taxable receipts, then the license can be returned to the Department of Revenue Administration, PO Box 2035, Concord, NH 03301. A letter indicating that the only activity was the rental of campsites and the license is no longer needed should accompany the license.
4. What about money I have paid to the State for campers staying after May 3, 2010?
 - A. Any tax paid on advanced deposits that has been paid to the State for stays on or after the effective date of May 3, 2010 must follow the procedures listed below for refund or credit to their Meals and Rentals account.
 1. Taxpayer (campsite renter or tenant) requests refund or credit from operator (campsite owner).
 2. Operator refunds or credits the tax paid by the taxpayer back to them.
 3. Operator receives documentation that the taxpayer has received the refunded or credited tax (see 4-c. below).
 4. Operator submits letter requesting a refund to NH Dept of Revenue Administration at PO Box 2035, Concord, NH 03301. Letter must include and be accompanied by the following documentation:
 - a. Reason for refund or credit request.

- b. Documentation showing tax was originally submitted to the Department and on what monthly return. (spreadsheets or any other document used as back-up for monthly filing.)
- c. Documentation that the tax has been returned or credited to the taxpayer. This can be one of the following:
 - a. Copy of both sides of the cancelled check; or
 - b. A signed statement from the taxpayer attesting to the refund or credit received.
- d. Envelope must have CAMPSITE REFUND printed in the return address area either above or below the return address.

5. How long will it take to receive my refund?

- A. Refunds are processed weekly; if all paperwork is complete, the refund should be processed within 30 days.

For further information, please contact 603-271-2191.